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# GOVERNMENT GAZETTE

## BOLETIM OFICIAL

### GOVERNMENT OF GOA, DAMAN AND DIU

#### Secretariat

Legislative Assembly of Goa, Daman and Diu

Legislature Department

LA/3114/65

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the President of India on the 15th September 1965, and is hereby published for general information.

The Goa, Daman and Diu Usury Laws (Amendment) Act, 1965  
(No. 12 of 1965) [15th September 1965]

An Act to amend the law regulating the rate of interest chargeable on loans in the Union Territory of Goa, Daman and Diu and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Sixteenth Year of the Republic of India as follows:

1. Short title, extent and commencement. — (1) This Act may be called the Goa, Daman and Diu Usury Laws (Amendment) Act, 1965.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions. — In this Act, unless there is anything repugnant to the subject or context —

(1) «Co-operative Society» means a society registered under any law for the time being in force relating to co-operative societies;

(2) «Development Bank» means the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 (Act 18 of 1964);

(3) «Industrial Finance Corporation» means the Industrial Finance Corporation of India incorporated under the Industrial Finance Corporation Act, 1948 (Act 15 of 1948);

(4) «Life Insurance Corporation» means the Life Insurance Corporation established under the Life Insurance Corporation Act, 1956 (Act No. 31 of 1956);

(5) «State Financial Corporation» means a Financial Corporation established under section 3 of the State Financial Corporations Act, 1951 (63 of 1951) and includes a Joint Financial Corporation established under section 3A of the said Act;

(6) «State Government» means the Administrator of Goa, Daman and Diu appointed under Article 239 of the Constitution.

3. Nothing in Diploma Legislativo no. 1063, dated 17th August 1939, or in any other law enacted and made applicable to Goa, Daman and Diu prior to the 19th December, 1961 regulating the rate of interest chargeable on loans shall apply to any loan granted, or any contract to lend money, to grant accommodation, to supply goods or services on credit whether by way of sale, hire-purchase or otherwise, entered into by the Government, the Industrial Finance Corporation, a State Financial Corporation, the Development Bank, the Industrial Credit and Investment Corporation of India, the Film Finance Corporation, the Agricultural Refinance Corporation, the Life Insurance Corporation of India, a company carrying on general insurance business, a Cooperative Society, any institution constituted by a statute, which grants any loans or advances in pursuance of the provisions of that statute, or any other institution in the public sector whether incorporated or not.

Secretariat P. B. VENKATASUBRAMANIAN  
Panjim, Secretary to the Government of Goa,  
September 24, 1965 Daman and Diu.

Finance Department

Notification

FD/F.III/2-36/1093/part/65

In exercise of the powers conferred by Section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 and all other powers enabling it in that behalf the Government hereby makes the following amendment to the

Goa, Daman and Diu Sales Tax Rules, 1964 the same having been previously published as required by the said section.

1. These rules be called «the Goa, Daman and Diu Sales Tax (Second Amendment) Rules, 1965».

2. For Rule 15(6) of the said rules the following shall be substituted:

«In calculating the taxable turnover, a registered dealer, besides other deductions referred to in the Act and these rules, may also deduct from his gross turnover the amount in respect of sales *other than liquor and other alcoholic beverages* of Canteen Stores which are shown to the satisfaction of the Assessing Authority to have been made to the members of Armed Forces of the Indian Union stationed in the territory, when such sales are made by regimental or unit-run Canteens, and provided that the Stores are obtained from the Canteen Stores Department (India) and their sale price does not exceed the sale price fixed by the Quarter Master».

By order and in the name of the Administrator of Goa, Daman and Diu.

V. S. Srinivasagopalan, Dy. Secretary (Finance).

Panjim, 10th September, 1965.

#### Notification

F. D. F. III/2-36/894/64-65

In exercise of the powers conferred by Section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 and all other powers enabling it in that behalf the Government hereby makes the following amendment to the Goa, Daman and Diu Sales Tax Rules 1964 the same having been previously published as required by the said section.

1. These rules may be called the Goa, Daman and Diu Sales Tax (First Amendment) Rules, 1965.

2. For rule 22 of the said rules the following shall be substituted:

*22. Issue of cash memos or bills in respect of taxable goods sold by the dealer —*

In respect of every sale of taxable goods made by him, a registered dealer shall, except as

hereinafter provided, issue a cash memo or bill and retain the duplicate of such bill or cash memo which shall be serially numbered, duly signed and dated and shall show separately the price of the goods sold and the amount realised by way of tax:

Provided, however, that when the price of the taxable goods sold in any one transaction is below Rs. 2/- a dealer may, except when demanded by a customer, refrain from issuing a cash memo or bill as aforesaid but shall instead prepare a consolidated cash memo at the close of the day in respect of all such sales by recording them separately as and when they are effected.

By order and in the name of the Administrator of Goa, Daman and Diu.

N. Subramanian, Finance Secretary.

Panjim, 17th September, 1965.

#### Notification

FD/F.III/2-35/part/1327/65

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following additional rule to «The Goa, Daman and Diu (Excise Duty) Rules, 1964».

#### *Rule 122: Delay in payment of licence fees.*

When any annual licence fee or its instalment, as the case may be, is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee an additional amount equivalent to 2% of such licence fee or instalment for each month of delay or its fraction or rupee one whichever is higher, without prejudice to Clause (a) of sub-section (2) of Section 16 of the principal Act.

By order and in the name of the Administrator of Goa, Daman and Diu.

N. Subramanian, Finance Secretary.

Panjim, 20th September, 1965.